

**ACCOUNTING EXAMINING BOARD MEETING
MINUTES
FEBRUARY 10, 2005**

PRESENT: Karen Bindl, Jim Johnson, Roman Jungers, Thomas Kilkenny,
Lucretia Mattson

EXCUSED: Frederick Franklin

STAFF PRESENT: Jerry Lowrie, Bureau Director, Dennis Schuh, Legal Counsel, Lydia
Bridge, Program Assistant, Darwin Tichenor and Barbara Showers,
Exam Center, Jan Bobholz and Kate Tucker, Credentialing Staff and
Division of Enforcement Staff

GUESTS: LeRoy Schmidt WICPA
Arland Stone, WAA

CALL TO ORDER

Jim Johnson, Chair, called the meeting to order at 9:01 a.m. A quorum of five members was present.

AGENDA

Additions to Agenda:

- Mr. Hack modified his request and was taken off the agenda.

MOTION: Roman Jungers moved, seconded by Tom Kilkenny, to approve the agenda as amended. Motion carried unanimously.

ELECTION OF OFFICERS FOR 2005

Chair Johnson called for nominations. By unanimous consensus the Board elected to have a continuation of the same officers (Jim Johnson, Chair; Thomas J. Kilkenny, Vice Chair; and Frederick Franklin, Secretary).

**APPOINT BOARD'S REPRESENTATIVE'S FOR SCREENING PANEL BY BOARD
CHAIR**

The Chair appointed Karen Bindl, Roman Jungers and Tom Kilkenny as screening panel members.

MINUTES – NOVEMBER 4, 2004

MOTION: Lucretia Mattson moved, seconded by Roman Jungers, to approve the minutes of November 4, 2004 as written. Motion carried unanimously.

**ADMINISTRATIVE REPORT, JERRY LOWRIE
BOARD ROSTER**

2005 Meeting Dates

Noted.

Summary Reports on Pending Court Cases, Disciplinary Cases and Administrative Rules and Monthly Press Release of Disciplinary Orders

Noted.

To- Do-List

Noted.

Department's Budget Discussion – Deputy Secretary Sandra Rowe

Deputy Secretary Rowe reported that the Department has to trim its budget by 10%. A power point presentation will be given to all Boards at a future date, giving an overall view of the budget.

Travel and Hotel Policy Discussion

Mr. Lowrie discussed the Department's hotel reservation and travel policies. If the Department makes a hotel reservation for an individual Board member the Board member is responsible for canceling the hotel reservation if they will not be using this reservation.

The Department will fund one Board members travel expenses per fiscal year for each Board and individual Section.

TRAVEL

Eastern Regional Meeting – June 8-10, 2005, Baltimore, MD

Mr. Kilkenny expressed interest in attending the Eastern Regional Meeting June 8-10 in Baltimore Maryland. He will check with his office about funding the trip and would like this placed on the May 2005 agenda for further discussion.

LEGISLATIVE/ADMINISTRATIVE RULES

UAA Discussion

The Board was informed by Mr. Schuh that the Department recommends that the provisions of Section 23 of the UAA be adopted. Adoption of this proposal would allow Wisconsin accounting firms to be competitive nationally.

The rule is currently at the Legislative Reference Bureau and a status update will be given to the Board at their May meeting.

PEER REVIEW

Discussion of PCAOB Confidentiality Agreement

Dennis Schuh requested that the Department of Justice review the proposed agreement of the PCAOB's request for a confidentiality agreement with the Board in order to gain access to certain peer review reports. Assistant Attorney General Mary Burke responded that the proposed agreement does not violate Wisconsin law.

Mr. Schuh discussed the possibility of appointing a Custodian of Records. Policies and procedures will have to be implemented on confidentiality issues, the volume and storage of the reports and record retention periods. The Board asked that this item be placed on their May agenda for further discussion.

CONTINUING EDUCATION

Continuing Education Requirements – Jan Bobholz & Kate Tucker

Jan Bobholz and Kate Tucker addressed the Board indicating the number of reinstatement applications has risen. Applicants who have let their license lapse for more than five years are required to submit proof of 80 hours of continuing education. Department staff would like direction from the Board regarding acceptable courses.

The Board appointed Lucretia Mattson to be the continuing education liaison for Department staff. The Board felt at least 40 hours should be directly related to accounting.

EDUCATION/EXAMINATION/ APPLICATION ISSUES

Retroactive Credits Versus Advanced Placement – Jan Bobholz

The Board determined they will continue to accept retroactive credits.

Online Jurisprudence Examination – Barbara Showers

Dr. Showers discussed the pilot testing of online jurisprudence exams and indicated she would like to start with accounting. Use of the software has been tested by the Office of Examinations staff and was found to be very simple and easy to use. Board members were all in favor of the online testing.

Pass Rate Numbers for Computer Examination – Darwin Tichenor

Informative.

CPA Candidate Examination Fee Increases – Letter from David Costello

The Board discussed an e-mail sent by David Costello regarding an increase in fee examinations. NASBA will continue to urge the AICPA to delay any fee increases until no earlier than January 1, 2007. NASBA will continue to keep Boards apprised.

Review Revisions of Application for Renewal of Firm License – Jan Bobholz

The Board reviewed the application form for renewal of firm licenses and the information regarding peer review. The Board made some revisions and will review the form again at their May meeting.

CLASS 1 HEARINGS

Michael F. Kresl 11:30 a.m.

Michael F. Kresl appeared in person before the Board to provide the Board with additional information in support of his application for a credential.

NASBA

State Board Report – October 2004

Information only.

BOARD MEMBER ACTIVITY

None.

VISITORS COMMENTS

None.

**PRESENTATION OF PROPOSED STIPULATIONS BY DIVISION OF
ENFORCEMENT**

None.

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CLOSED SESSION

MOTION: Roman Jungers moved, seconded by Lucretia Mattson, to convene to closed session to deliberate on cases following hearing (s. 19.85(1)(a), Stats.; to consider licensure or discipline (s. 19.85(1)(b), Stats.; to consider individual histories or disciplinary data (s. 19.85(1)(f), Stats.; and, to confer with legal counsel (s. 19.85(1)(g), Stats. Motion carried by roll call vote: Jim Johnson - yes, Roman Jungers - yes, Karen Bindl - yes, Lucretia Mattson - yes, and Thomas Kilkenny - yes.

Open session recessed at 11:40 a.m.

RECONVENE TO OPEN SESSION

MOTION: Roman Jungers moved, seconded by Tom Kilkenny, to reconvene into open session at 12:15 p.m.. Motion carried unanimously.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION, IF VOTING IS APPROPRIATE

MOTION: Tom Kilkenny moved, seconded by Karen Bindl, to approve the 49 candidates that the Board approved on February 10, 2005 based on examination, transfer of credit from another state and endorsement of license from another state. Motion carried unanimously.

APPLICATIONS REVIEWED ON FEBRUARY 10, 2005

The Board took the following action on applications. Applicants applied based on examination, transfer of credit from another state and endorsement of license from another state.

FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT

Approved – 45
Abramczyk, Jeffrey R
Bushman, Patrick D
Connor, Julie A
Cummings, Richard G
Fessler, Meghan L
Feyereisen, Mary R
Fitzgerald, Barbara J
Fleishhacker, Michael J
Glander, Kimberly J
Greblikaite, Nijole
Hayden, Kerry K

Herro, George H II
Higgins, Dianna
Imboden, Ronnette E
Jirovec, David W
Katz, Matthew W
Kean, Brian F
Kiiskila, Amy S
Kipp, James W L
Kopling, Julie L
Korb, Benjamin C
Krongard, Susan K
Krueger, Erin R

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Lenton, Andrea J
Mark, Theresa L
Mayer, Jason M
Mork, Sandra J
Myaskovsky, Irina
Ollech, Brian K
Olson, Emily S
Pederson, Jennifer L
Restel, Todd S
Reyes, Irma
Rueth, Timothy J

Schweinert, Melissa T
Shepler, Mark H
Smasal, Paula J
Stevenson, Elaine R
Van Cronkhite, Bryant T
Van Dreel, Brian G
Van Dreel, Gail M
Wichman, Stacie N
Willman, Dawn M
Watton, David L
Weber, Kari L

FOR ENTIRE BOARD REVIEW OF EDUCATION SHORTAGES - 4

Ahern, Philip M
Hamilton, Gavin S
Ratica, Janice A
Shane, David M

MONITORING

None.

**CASE CLOSING
04 ACC 023**

MOTION: Tom Kilkenny moved, seconded by Roman Jungers, to close case **04 ACC 023** for prosecutorial discretion (P6). Karen Bindl, Case Advisor. Motion carried unanimously.

**STIPULATIONS
ADMINISTRATIVE WARNINGS**

None.

PENDING APPLICATIONS

KEITA SHINODA

Request for rehearing.

MOTION: Lucretia Mattson moved, seconded by Roman Jungers, to deny the request for a rehearing for **Keita Shinoda**. Motion carried unanimously.

CLASS 1 HEARINGS

MICHAEL F. KRESL

MOTION: Roman Jungers moved, seconded by Karen Bindl, to approve **Michael F. Kresl's** application for registration as a certified public accountant. Motion carried unanimously.

REINSTATEMENT REQUESTS

EXAMINATION ISSUES

NEW BUSINESS

SUCH OTHER MATTERS AS DEFINED BY LAW

None.

ADJOURNMENT

MOTION: Roman Jungers moved, seconded by Tom Kilkenny, to adjourn the meeting at 12:30 p.m. Motion carried unanimously.

NEXT MEETING: May 5, 2005